

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2008

Fund Parents:

CMEAR (Cumm Results Earmarked): CMOTH (Cumm Results Other):

	00000 – 01300
01350 – 01451	01500 – 01900
01901	
01953 – 01954	02000 - 02221
02250 – 02251	02252
02299 - 02350	02400
02450 – 02700	02701
02750 - 02804	02805
02806 – 02850	02851 – 02900
02950	02951
02846 – 02849	03051
03000 – 03050	03101
03100	03151
03150	03251
03152 - 03250	03301 - 03950
03300	04150 - 04430
04000 - 04105	04451 - 04900
04450	05200 - 05250
04950 – 05100	05300 - <u>ZZZZZ</u>

UXEAR (Un Approp. Earmarked):

UXOTH (Un Approp. Other):

	00000 – 01300
01350 – 01451	01500 – 01900
01901	01950 – 01952
01953 – 01954	02000 - 02221
02250 – 02251	02252
02299 - 02350	02400
02450 – 02700	02701
02750 - 02804	02805
02806 – 02850	02851 – 02900
02950	02951
02846 – 02849	03051
03000 – 03050	03101
03100	03151
03150	03251
03152 - 03250	03301 - 03950
03300	04150 - 04430
04000 - 04105	04451 - 04900
04450	05200 - 05250
04950 – 05100	05300 - <u>ZZZZZ</u>

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	<p>SGL Parents:</p> <p>MEMO: 88010100 – 88030300 88040400 - 88040900 99200000 – 92100000 99410000 – 99420000 99640000 – 99660000 99970000 – 99990000</p> <p>NWFREV: 5900E300 – 5900E400</p> <p>MEMO2 99110000 - 99150100</p> <p>NET PC Includes SGLs: 61000000 – 68500000 71900100 – 71900300 71900900 – 71900900 72100100 – 72100600 72100900 – 72100900 72900100 – 72900100 72900300 - 72900300 72900900 - 72900900 76000000 - 76000000 99530000 - 99540000</p> <p>NETER Includes SGLs: 5100 – 5209ZZZZ 5310C100 – 5310E100 5311C100 – 5311E100 53200300 - 53200900 5900C100 – 5900C200 5900C800 – 5900C800 5900E100 – 5900E200 5900E800 – 5900E800 59990000 – 59990000 71100100 - 71100600 71100900 - 71100900 71110100 – 71110400 72110100 – 72110400 72900300 - 72900300 53120000</p>
Cumulative Results of Operations	
Beginning Balances (Line 1200)	
Earmarked Funds (Line 1210)	3310 (RS) + MEMO2 Fund = CMEAR
All Other Funds (Line 1220)	3310 (RS) + MEMO2 Fund = CMOTH
Adjustments (line 1300)	
Changes in Accounting Principles (line 1310)	
Earmarked Funds (Line 1314)	5709 Expended Appropriations, Prior Period Adjustments – Not Restated (RS) 7401 Prior Period Adjustments, Cumulative Results of Operations, Not Restated(RS) Fund = CMEAR
All Other Funds (Line 1316)	5709 Expended Appropriations, Prior Period Adjustments – Not Restated (RS) 7401 Prior Period Adjustments, Cumulative Results of Operations, Not Restated(RS) Fund = CMOTH
Corrections of Errors (Line 1320)	
Earmarked Funds (Line 1324)	5708 Expended Appropriations, Prior Period Adjustments – Restated (RS) 7400 Prior Period Adjustments, Cumulative Results of Operations, Restated (RS)

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	Fund = CMEAR
All Other Funds (Line 1326)	5708 Expended Appropriations, Prior Period Adjustments – Restated (RS) 7400 Prior Period Adjustments, Cumulative Results of Operations, Restated (RS) Fund = CMOTH
Beginning Balances, as adjusted (line 1500)	
Earmarked Funds (Line 1510)	Lines 1210 + 1314 +1324
All Other Funds (Line 1520)	Lines 1220 + 1316 +1326
Budgetary Financing Sources: (line 1700)	
Other Adjustments (recissions) (Line 1750)	
Appropriations used (line 1800)	
Earmarked Funds (1810)	5700 Expended Appropriations (RS) 5799 Adjustments of Appropriated Capital Used (RS) Fund = CMEAR
All Other Funds (1820)	5700 Expended Appropriations (RS) 5799 Adjustments of Appropriated Capital Used (RS) Fund = CMOTH
Non-exchange revenue (line 1900)	
Earmarked Funds (1910)	5310N2 Interest Revenue, Nonexchange Noncustodial (RS) 5311N2 Interest Revenue – Investments, Nonexchange (RS) 5900C3 Other Revenue, Exchange, Offsetting Receipts, Custodial Transfer from Others (RS) Fund = CMEAR
All Other Funds (1920)	5310N2 Interest Revenue, Nonexchange Noncustodial (RS) 5311N2 Interest Revenue – Investments, Nonexchange (RS) 5900C3 Other Revenue, Exchange, Offsetting Receipts, Custodial Transfer from Others (RS) Fund = CMOTH
Donations and Forfeitures of Cash (line 2000)	
Earmarked Funds (2010)	5600 - Donated Revenue – Financial Resources (RS) Fund = CMEAR
All Other Funds (2020)	5600 - Donated Revenue – Financial Resources (RS) Fund = CMOTH
Transfers-in/out without reimbursement (line 2100)	
Earmarked Funds (2110)	5740 Appropriated Earmarked Receipts – Transferred-In (RS) 5745 Appropriated Earmarked Receipts – Transferred-Out (RS) 5750 Expenditure Financing Sources Transfers-In (RS) 5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In (RS) 5760 Expenditure Financing Sources Transfers-Out (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out (RS) Fund = CMEAR
All Other Funds (2120)	5740 Appropriated Earmarked Receipts – Transferred-In (RS) 5745 Appropriated Earmarked Receipts – Transferred-Out (RS) 5750 Expenditure Financing Sources Transfers-In (RS)

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	5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In (RS) 5760 Expenditure Financing Sources Transfers-Out (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out (RS) Fund = CMOTH
Other budgetary financing sources (line 2200)	
Earmarked Funds (2210)	
All Other Funds (2220)	
Other Financing Sources: (line 2400)	
Donations and Forfeitures of Cash (line 2500)	
Earmarked Funds (2510)	5610 – Donated Revenue – Nonfinancial Resources (RS) Fund = CMEAR
All Other Funds (2520)	5610 – Donated Revenue – Nonfinancial Resources (RS) Fund = CMOTH
Transfers-in/out without reimbursement (line 2600)	
Earmarked Funds (2610)	5720 Financing Sources Transferred In Without Reimbursement (RS) 5730 Financing Sources Transferred Out Without Reimbursement (RS) 5775 Non-Budgetary Financing Sources Transferred In (RS) 5776 Non-Budgetary Financing Sources Transferred Out (RS) Fund = CMEAR
All Other Funds (2620)	5720 Financing Sources Transferred In Without Reimbursement (RS) 5730 Financing Sources Transferred Out Without Reimbursement (RS) 5775 Non-Budgetary Financing Sources Transferred In (RS) 5776 Non-Budgetary Financing Sources Transferred Out (RS) Fund = CMOTH
Imputed financing from costs absorbed by others (line 2700)	
Earmarked Funds (2710)	5780 Imputed Financing Sources (RS) Fund = CMEAR
All Other Funds (2720)	5780 Imputed Financing Sources (RS) Fund = CMOTH
Other (line 2800)	
Earmarked Funds (Line 2810)	5790C1, Other Financing Sources, Offsetting Receipts (RS) 579001 Other Financing Sources, Intraoffice (RS) 579002 Other Financing Sources, Interoffice (RS) 579003, Other Financing Sources, PMA (RS) 579009, Other Financing Sources, All Other (RS) 5900N1, Other Revenue, Custodial, Transferred to 89X5105 (RS) 7180 Unrealized Gain on Investments (RS) 7280 Unrealized Loss on Investments (RS) Fund = CMEAR
All Other Funds (Line 2820)	5790C1, Other Financing Sources, Offsetting Receipts (RS) 579001 Other Financing Sources, Intraoffice (RS) 579002 Other Financing Sources, Interoffice (RS) 579003, Other Financing Sources, PMA (RS) 579009, Other Financing Sources, All Other (RS)

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	5900N1, Other Revenue, Custodial, Transferred to 89X5105 (RS) 7180 Unrealized Gain on Investments (RS) 7280 Unrealized Loss on Investments (RS) Fund = CMOTH
Other Line to Be Reconciled (Line 2900)	
Earmarked Funds (Line 2910)	532002, Penalties, Fines and Admin Fees, Custodial Receipts 5329, Contra Account for Penalties and Fines Revenue 5311N1, Interest Rev. Investment, Non-Exchange, Custodial 579004, Other Financing Sources – CY Payments 579005, Other Financing Sources – Payments with IC, Field Off Offset 57901100, Other Financing Sources – Approp or Fund Reimb. (IC) 57901200, Other Financing Sources – Approp. or Fund Reimb. (IC) - Contra 57901300, Other Financing Sources – Funds Returned to Treasury (IC) 57901400, Other Financing Sources – Funds Returned to Treasury (IC) - Contra 5900C7, Other Revenue, Exchange, Offsetting Receipts, Custodial 5900E7, Other Revenue, Exchange - Custodial 5900N2, Other Revenue Non-exchange – FERC Custodial 5990, Collections for Others 5991, Accrued Collections for Others 729002, Other Losses – Nuclear Materials SGL Parent = MEMO Fund = CMEAR
All Other Funds (Line 2920)	532002, Penalties, Fines and Admin Fees, Custodial Receipts 5329, Contra Account for Penalties and Fines Revenue 5311N1, Interest Rev. Investment, Non-Exchange, Custodial 579004, Other Financing Sources – CY Payments 579005, Other Financing Sources – Payments with IC, Field Off Offset 57901100, Other Financing Sources – Approp or Fund Reimb. (IC) 57901200, Other Financing Sources – Approp. or Fund Reimb. (IC) - Contra 57901300, Other Financing Sources – Funds Returned to Treasury (IC) 57901400, Other Financing Sources – Funds Returned to Treasury (IC) - Contra 5900C7, Other Revenue, Exchange, Offsetting Receipts, Custodial 5900E7, Other Revenue, Exchange - Custodial 5900N2, Other Revenue Non-exchange – FERC Custodial 5990, Collections for Others 5991, Accrued Collections for Others 729002, Other Losses – Nuclear Materials Parent SGL = MEMO Fund = CMOTH
Total Financing Sources (line 3000)	Sum of Lines 1810 through 2920
Net cost of operations (line 3200)	
Earmarked Funds (Line 3210)	Use calculation on the Statement of Net Costs (RS) + SGL = NWFREV Fund = CMEAR

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All Other Funds (Line 3220)	Use calculation on the Statement of Net Costs (RS) + SGL = NWFREV Fund = CMOTH
Net Change (Line 3300)	
Earmarked Funds (Line 3310)	Line 1810 + 1910 + 2010 + 2110 + 2210 + 2510 + 2610 + 2710 + 2810 + 2910 – 3210
All Other Funds (Line 3320)	Line 1820 + 1920 + 2020 + 2120 + 2220 + 2520 + 2620 + 2720 + 2820 + 2920 – 3220
Ending balance (line 3400)	
Earmarked Funds (Line 3410)	1510 + 3310
All Other Funds (Line 3420)	1520 + 3320
Total All Funds – Cumulative Results of Operations	Sum Lines 3410 + 3420
Unexpended Appropriations	
Beginning Balances (line 3800)	
Earmarked Funds (3810)	3100 (RS) Fund = UXEAR
All Other Funds (3820)	3100 (RS) Fund = UXOTH
Adjustments (line 3900)	
Changes in accounting principles (line 3930)	
Earmarked Funds (3934)	3109 Unexpended Appropriations, Prior Period Adjustment – Not Restated (RS) Fund = UXEAR
All Other Funds (3936)	3109 Unexpended Appropriations, Prior Period Adjustment – Not Restated (RS) Fund = UXOTH
Corrections of Errors (3940)	
Earmarked Funds (3944)	3108 Unexpended Appropriations, Prior Period Adjustments – Restated (RS) Fund = UXEAR
All Other Funds (3946)	3108 Unexpended Appropriations, Prior Period Adjustments – Restated (RS) Fund = UXOTH
Beginning Balances, as adjusted (line 4100)	
Earmarked Funds (4110)	Sum 3810 + 3934 + 3944
All Other Funds (4120)	Sum 3820 + 3836 + 3946
Budgetary financing sources: (line 4300)	
Appropriations received (line 4400)	
Earmarked Funds (Line 4410)	3101 Appropriations Received (RS) Fund = UXEAR
All Other Funds (Line 4420)	3101 Appropriations Received (RS) Fund = UXOTH
Appropriations transferred-in/out (line 4500)	
Earmarked Funds (Line 4510)	3102 Unexpended Appropriations – Transfers-In (RS)

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	3103 Unexpended Appropriations – Transfers-Out (RS) Fund = UXEAR
All Other Funds (Line 4520)	3102 Unexpended Appropriations – Transfers-In (RS) 3103 Unexpended Appropriations – Transfers-Out (RS) Fund = UXOTH
Adjustments - Recissions (line 4580)	
Earmarked Funds (Line 4581)	31060300 Unexpended Appropriations – Adjustments, Recissions (RS) Fund = UXEAR
All Other Funds (Line 4582)	31060300 Unexpended Appropriations – Adjustments, Recissions (RS) Fund = UXOTH
Other adjustments (Line 4600)	
Earmarked Funds (Line 4610)	3106 (except 310603) Unexpended Appropriations – Adjustments (RS) Fund = UXEAR
All Other Funds (Line 4620)	3106 (except 310603) Unexpended Appropriations – Adjustments (RS) Fund = UXOTH
Appropriations used (line 4700)	
Earmarked Funds (Line 4710)	3107Appropriations Used (RS) Fund = UXEAR
All Other Funds (Line 4720)	3107Appropriations Used (RS) Fund = UXOTH
Total financing sources (line 4900)	Sum of Lines 4410 through 4720
Ending balance (line 5100)	
Earmarked Funds (Line 5110)	Sum 4110 + 4410 + 4510 + 4581 + 4610 + 4710
All Other Funds (Line 5120)	Sum 4120 + 4420 + 4520 + 4582 + 4620 + 4720
Total All Funds – Unexpended Appropriations (Line 6100)	Sum of Lines 5110 and 5120